

701—1.2(421,17A) Powers and duties of the state board. The state board's powers and duties include, but may not be limited to, the following:

1. Reviewing matters appealed to the state board from the department of revenue or by an affected taxpayer;
2. Reviewing matters of original jurisdiction and matters on the board's own motion as set out in Iowa Code section 421.1(4);
3. Determining and adopting policies that are authorized by law and that are necessary for the more efficient operation of any phases of tax review;
4. Advising and counseling the director of revenue concerning tax laws and regulations;
5. Preparing and submitting to each regular session of the general assembly a report containing recommendations regarding new laws, the amendment of current law, or review for repeal of laws;
6. Reviewing and recommending appropriate action regarding petitions of interested persons to amend or rescind the procedural or administrative rules that govern the state board which are limited to 701—Chapters 1 and 2.